

Exhibit F

DECLARATION OF TERRY D. GODDARD

I, Terry D. Goddard, declare as follows:

1. I am a Certified Public Accountant licensed to practice in the state of Washington, as well as Ore / Alaska. I received my certification in 1974 and have been in the practice of public accounting for 35 years. The facts set forth in this Declaration are based upon my personal knowledge and, if called as a witness, I could and would testify competently under oath thereto.

2. In 2005 I was retained by Paul Stockler to file his tax returns for the years 2004 and 2005.

3. In early 2005, I met with Mr. Stockler regarding the filing of his tax returns for 2004. At that time Mr. Stockler shared his trading records, along with the other necessary financial information I requested, so that I could prepare Mr. Stockler's tax returns.

4. I prepared Mr. Stockler's 2004 returns, including a Schedule D

5. In early 2006, I again met with Mr. Stockler in preparation for the filing of his 2005 tax returns. Mr. Stockler provided me with his trading records for 2005, along with the other financial information I needed to file his returns. I prepared and filed Mr. Stockler's 2005 tax returns, including a Schedule D.

6. At no time during any of my meetings or discussions with Mr. Stockler did I ever mention or discuss the possibility of electing the mark-to-market accounting method because of Mr. Stockler's day trading activities.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 14, 2013, in Ten.


Terry D. Goddard

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